REASONS

HUMBLY OFFERED

Againſt laying any farther TAX upon

MALT or BEER;

Shewing that ſuch a Tax would not only cauſe great Loſſes to the *Landholders* of *England*, but be prejudicial to ſeveral Branches of our *Manufacturies*, and prove a *pinch-Belly* Tax to ſome Hundred Thouſand Families of *labouring People*:

SHEWING ALSO,

That Three Years extraordinary Supplies for War may be raiſed upon the exorbitant Part of thoſe Prices which the *Sugar-Planters* have for above a Year paſt obliged the People of *Great Britain* to pay for *Sugars*; which Supplies may be ſo raiſed,

Without cauſing any Loſſes to the *Landholders* of *England*,
Without prejudicing any Branches of our *Manufacturies*, and
Without pinching the Bellies of induſtrious and *hard working People*.

Moſt humbly ſubmitted to the Conſideration of PARLIAMENT.

By *J. Maſſie.*

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REASONS

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WHEN I conſider how much the common working People of *England* have contributed by their *Induſtry* and *Courage* to make this Nation *rich* and *happy*, and how ſlender a Portion of thoſe national Benefits come to their Share, I cannot help being grieved at the Thought of Meaſures which will make that ſmall Portion *leſs*; and this will moſt certainly be the Conſequence of laying a farther *Tax* upon either *Malt* or *Beer*, for ſuch a Tax will take *more Money* from every labouring Family than they at preſent pay, and without bringing *more Meat*, *Drink*, or *Cloathing* for it, but will not add *One Farthing* a Year to the *Incomes* of ſeveral Hundred Thouſands of thoſe valuable Families.

The *Tax* at preſent intended to be laid, is, *Three Pence* per *Buſhel* on MALT conſumed in *England*, &c. which *Tax* would produce about *Three Hundred and Fifty Thouſand* Pounds a Year, and would be raiſed upon either the *Landholders*, *Farmers*, *Malſters*, *Brewers*, or *Ale-ſellers*, or upon the whole Body of the People; but I am perſuaded that the *Landholders* do not expect the *Tax* to fall upon them, or that it ſhould lie upon their Tenants the *Farmers*, for in that Caſe, the Money would at laſt be to come from thoſe *Landholders*, who muſt abate their *Rents* at leaſt as much as the intended *Tax* ſhall amount to.

I have ſaid that the *Landholders* do not expect ſuch a *Tax* to fall upon them, and moſt certainly it would not *immediately* do ſo, becauſe *Malt* is the only expenſive Ingredient in *Beer*, which being a *common Neceſſary* of Life, it muſt be had by all Sorts of People who have *Money to pay for*

it; ſo that ſuch a *Tax* will not oblige the *Farmers* to ſell their *Barley* cheaper than it would otherwiſe be ſold; and as the *Malſters* would not only be to pay the cuſtomary Prices for *Barley*, but alſo to pay *Three Pence* per *Buſhel* more for the *Tax*, *Malt* would be thereby made about *Four Pence* per *Buſhel* dearer at the firſt Hand.

There the *Tax* would end, with regard to all *Beer* that is brewed and drank in private Families; but it would not end there, with regard to *Beer* that is brewed by public Brewers, for they muſt not only be repaid the *Four Pence* per *Buſhel* advanced in the Price of *Malt*, but a trading Intereſt or Profit thereon; ſo that thoſe Houſekeepers who buy *Beer* by the *Barrel*, for the Uſe of their Families, would be to pay near, if not quite, *Twice as much* Money in and on account of ſuch a *Tax*, as the *Tax* itſelf amounted to; for all trading People muſt ſell dearer in proportion as they buy, or *Bankruptcy* will overtake them and their Families be *ruined*.

This being the Caſe, it is evident that neither the *Malſters*, public *Brewers*, nor *Ale-ſellers*, would be to pay *in Reality*, ſo much as *one ſingle Penny* of the *Three Hundred and Fifty Thouſand* Pounds a Year, which are intended to be raiſed by an additional *Tax* upon *Malt*, but on the contrary would, *and equitably might*, make Gain thereby; becauſe, none of thoſe Claſſes of Traders would then be able to carry on their uſual Quantity of Trade, without employing *more Money* to pay the new *Tax*, &c. and it is as unjuſt to expect that they or any other Traders, ſhould employ One-Tenth Part more Money for *Nothing at all*, as that *Labourers* ſhould *work Ten Days* for *Nine Days Wages*.

Money is to *Traders*, what *Land* is to *Landholders*; and ſince no Gentleman will or ought to lett *Ten* Acres for the Rent of *Nine* Acres (unleſs he hath over-rented his *Land*, which ſignifies nothing in the preſent Caſe), it is not only weak but unjuſt to expect that Traders ſhould give away One-Tenth Part of a fair Profit, becauſe *a new Tax is laid:* We muſt therefore reckon, that the ſaid *Tax*, if laid, will not only ſhift from the *Malſters* to the public *Brewers*, and from them to the *Ale-ſellers*, but will really be fixed upon the Conſumers, with the Addition of a trading Profit thereon, which will be compoundedly increaſed by paſſing from the *Malſters* to the *Brewers*, and from them to the *Innkeepers* and *Aleſellers*.

How much that *Tax* would increaſe the Price of ſtrong or of ſmall *Beer* to ſubſtantial Houſekeepers, who buy their *Beer* by the *Barrel*, I cannot pretend to exactly determine, nor is it very material with regard to the ſubject Matter in Hand, becauſe the Grievance of ſuch a *Tax* will be

be felt elſewhere; for a *Farmer* or a *Tradeſman* who hath an Income of only *Forty Pounds* a Year to live upon, in the Country or in a Market-Town, can pay *Six* or *Eight* Shillings out of it, without *pinching the Stomachs* of his Wife and Children, and without depriving them of *Shoes* and *Stockings*; but the taking of *Six* or *Eight* Shillings a Year from each *labouring Family* would bring *Wretchedneſs* and *Diſcontent* into ſeveral Hundred Thouſands of them.

Perſons who neither know nor think how the common working People of *England* in general *live* and *fare*, poſſibly may wonder to hear it ſaid, that taking ſo ſmall a Sum from the Income of ſuch a Family, will bring *Wretchedneſs* and *Diſcontent* into it, and yet it will be eaſy to ſhew that this is not only true, but muſt be the Conſequence of ſuch a *Tax*; for it ſignifies nothing to ſay, that *a farther Tax* of Three Pence *per* Buſhel on *Malt*, and the Traders Profits upon that *Tax*, cannot poſſibly come to more than *Two Shillings* per *Barrel* of *ſtrong Beer* or *Ale*, which makes but about *Two Thirds* of a Penny *per* Gallon; or that indifferent Harveſts have *raiſed* the Price of *Barley* Six Pence *per* Buſhel above the general Market Rates, without *raiſing* the Price of *ſtrong Beer* in any Part of the Kingdom.

As to ſuch a *Tax* not amounting to more than *Two Thirds* of a Penny *per* Gallon upon *ſtrong Beer*, it is to be conſidered, that there are about *Four Millions* of *Barrels* of *Ale* and *ſtrong Beer* annually brewed for Sale in *England* and *Wales*, and that moſt of the *Beer* ſo brewed, is retaled by the *Pint*, either to *Freeholders*, *Farmers*, and *Tradeſmen*, or to *Huſbandmen*, *Manufacturers*, *Labourers*, &c. ſo that every Perſon who ſhall drink a Pint of *ſtrong Beer* or *Ale*, either in an Inn or Alehouſe, muſt pay more than *Three Halfpence* for a *Pint* of *Porter-Beer* in *London*, and more than *Two Pence* for a *Pint* of *Ale* in all other Parts of *England*, and the leaſt Addition of Price that can be made in either Caſe, is, *One Farthing* a *Pint*.

That *Coin* is *our ſmalleſt in Value*, and though it be of as little Conſideration in Money-Matters, as a ſingle Grain of *Barley* is in a wealthy Farmer's Barn, yet would the taking of ſuch a Trifle *more than uſual* out of a labouring Man's Income, *every Time that a Pint of ſtrong Beer is neceſſary for his Support*, be ſufficient to bring Wretchedneſs into his Family; and that the laying of ſuch a *Tax* would ſpread Wretchedneſs and Diſcontent in every *City*, *Market-Town*, *Village*, and *Pariſh* in *England*, there cannot be the leaſt Reaſon to doubt, when it is conſidered how much Money the Increaſe of *One Farthing a Pint* in the Price of *ſtrong Beer* will amount to, for all that is drank or retaled in public Houſes.

One *Farthing* a *Pint* is *Two Pence* per *Gallon*, and there being Thirty-four *Gallons* in a *Barrel* of *Ale* or *ſtrong Beer*, the advanced Price for each *Barrel* of either, that is drank or retaled in public Houſes, would be Five *Shillings* and Eight *Pence*; ſo that the advanced Price upon Four *Millions* of *Barrels*, the Quantity annually brewed for Sale in *England* and *Wales*, would amount to no leſs than One *Million* One Hundred and Thirty-three *Thouſand* Three *Hundred* and Thirty-three POUNDS Six *Shillings* and Eight *Pence*! which vaſt Sum would every Year be levied upon the Body of the People, if the Prices of *Ale* and *ſtrong Beer* were to be raiſed only *One Farthing a Pint*.

Nor is that prodigious Sum of Money the Whole that would be annually levied upon the People, on account of a farther *Tax* of Three *Pence* per *Buſhel* being laid upon *Malt*; for admitting that Four *Buſhels* of *Malt* are uſed to each *Barrel* of *Ale* or *ſtrong Beer* ſo brewed, upon a general Average, there will not then be more than Sixteen *Millions* of *Buſhels* of *Malt* uſed for making thoſe Four *Millions* of *Barrels* of *Ale* and *ſtrong Beer*; but the whole Quantity of *Malt* annually conſumed in *England* and *Wales*, is about Twenty-eight *Millions* of *Buſhels*; ſo that Twelve *Millions* of *Buſhels* ſtill remain to be accounted for, and it will be neceſſary to inquire what farther Sum the Nation will have to pay for them, if ſuch a *Tax* ſhould be laid.

The Quantity of *ſmall Beer* annually brewed for Sale in *England* and *Wales*, is about Two *Millions* Three Hundred *Thouſand* Barrels, a great Part whereof is drawn from *Malt* out of which *Ale* or *ſtrong Beer* hath been firſt made; ſo that Three *Millions* of *Buſhels* will be a ſufficient Quantity of *Malt* for thoſe 2,300,000 *Barrels* of *ſmall Beer*; and as there are not more than about Seven Hundred *Thouſand* Barrels of *ſmall Beer* annually brewed for Sale in *London*, by far the greater Part of the One *Million* Six Hundred *Thouſand* Barrels, which are annually brewed for Sale in all other Parts of *England*, muſt be drank by working People; for ſubſtantial Houſekeepers, excepting in *London*, generally have their *ſmall Beer* brewed at home.

Theſe Things being ſo, I ſhall reckon, that One *Million* of Barrels of *ſmall Beer* are annually retaled in ſmall Quantities to the *Huſbandmen*, *Manufacturers*, *Labourers*, and other common working People of all *England* and *Wales*; and that the *ſmall Beer* ſo retaled, would be made Two *Shillings* a Barrel *dearer* to thoſe working People, by a farther *Tax* of Three *Pence per* Buſhel on *Malt*: but I think that Six *Pence* per *Barrel* advanced Price, is enough to reckon for the remaining 1,300,000 *Barrels* of *ſmall Beer*, which are either ſold by the *Barrel*, or drank in public Houſes, by the *Soldiery*, &c. becauſe the Computation is not to be regulated by the

the beſt *ſmall Beer* that is ſold in *London*, nor by the worſt that is ſold in the Country.

There now remain Nine *Millions* of Buſhels of *Malt* to be accounted for, and I ſhall conſider the whole of it as appropriated to be brewed by private Families; for as to the *diſtilling* either of *Malt* or of *Corn*, it is at preſent forbidden by Law: Suppoſing then, that 9,000,000 Buſhels of *Malt* yearly, are brewed by private Families, ſuch *Malt* would coſt them only Four *Pence* per *Buſhel* more, for or in Conſequence of the intended Tax; and the ſeveral Sums of Money which this Nation would have to pay yearly on the ſaid account, are, according to my Computations, as follow.

			s.	d.		£	s.	d.
For *Ale* and *ſtrong Beer*, ſold —	4,000,000	Barrels, at	5	8	—	1,133,333	6	8
— *Small Beer* —	1,000,000	—	2	0	—	100,000	—	—
— — —	1,300,000	—	0	6	—	32,500	—	—
— *Malt* brewed by private Families	9,000,000	Buſhels	0	4	—	150,000	—	—
The Total is — — —					—	1,415,833	6	8
From which deduct, for *Malt* and *Beer* exported, for *Beer* conſumed on board Ships of War and Merchant Ships, and for *ſtrong Beer* and *Ale* ſold by the *Barrel*, to private Families — —					—	65,833	6	8
And the Total Sum to be *annually levied* upon the People of *Great-Britain*, for and in conſequence of the ſaid *Tax*, would be					—	1,350,000	—	—

It is ſhocking to think, that A TAX which would bring only *Three Hundred and Fifty Thouſand* Pounds a Year into the *public Treaſury*, ſhould make ſuch Havock in the PROPERTY *of the* PEOPLE; and yet all this would as I apprehend come to paſs, without either *Fraud* or *Combination* among the ſeveral Claſſes of Traders who deal in *Malt* and *Beer*: for the *Malſters* muſt pay down the *Tax* when the *Malt* is made, and not only wait *Six*, *Twelve* or *Eighteen* Months, before they are repaid, but run the Riſque of loſing *by bad Debts*, the very Money which they advanced for the *new Tax*; all which Matters being conſidered, it is plain that ſuch a *Tax* would raiſe the Price of *Malt*, Four-pence a Buſhel, *without any unfair Dealings or Practices* among the *Malſters*.

As to the *public Brewers*, *Inn-keepers*, and *Ale-ſellers*, they are in the ſame Situation with regard to the *Prices* of *Beer*, as *Farmers* are in with regard to the *Rents* of *Lands*; for they bear the *Loſſes* by *bad Harveſts*, and have the *more than uſual Profits* ariſing from *good Harveſts*; ſo that every

every *Landholder* knows what *Money* he hath to expect yearly from his *Eſtate*, and all Claſſes of People know what *Money* they are to pay for *a Pint* of *Ale* or *ſtrong Beer*; but whoever imagines that the *public Brewers* and *Ale-ſellers* will *or can* pay the intended *Tax*, becauſe *eſtabliſhed Cuſtom hath fixed upon them the Loſſes cauſed by bad Harveſts*, will find himſelf very much miſtaken.

For no thinking Man will continue to employ his *Money* and *Time* in a Way of Buſineſs that he foreſees would bring him to *Poverty*, inſtead of affording *Maintenance* and *Proviſion* for his *Family*; and as to *public Brewers*, *Inn-keepers*, or *Ale-ſellers*, gaining more Money *per Family*, in proportion to their *Stock*, than is gained by other Claſſes of trading People, I am perſuaded that they do not; becauſe, any Man who hath Money ſufficient to carry on the Buſineſs of *public brewing*, or of *Ale-ſelling*, may *freely do either*; and ſo long as that continues to be the Caſe, thoſe Two Branches of Buſineſs cannot be more profitable than others, for there are always *Men* and *Money* ready to be employed in *any Trade* that yields *more than a common trading Profit*.

I know it may be ſaid, that *a Pint* of *Ale* or *ſtrong Beer*, coſts the *Ale-ſeller*, only *Five Farthings*, when *Malt* is at a reaſonable Price; and, that *Inn-keepers* and *Ale-ſellers* in all other Parts of *England*, might very well bear the intended *Tax*, out of the other *Three Farthings* which they receive for a *Pint* of *Ale*, although the like could not be done in *London*, where *ſtrong Beer* is ſold for only *Three Half-pence a Pint*: but thoſe Perſons who compute in that Way, *reckon without their Hoſt*, and will deceive themſelves, if not miſlead other People; for the Ability of *Inn-keepers* and *Ale-ſellers* to pay this, or any *farther Tax*, is to be meaſured by the *Money* they are able to *lay by* at the Year's End, after paying *Houſe-Rent*, *Taxes*, *Servants*, and maintaining their Families.

Now as the Sums of Money which thoſe Two Claſſes of Traders annually and clearly gain, cannot, *for the Reaſons before-mentioned*, be greater than are yearly gained by other Claſſes of trading People, in proportion to the *Money* or *Stock* employed; it is very certain, that *Inn-keepers* and *Ale-ſellers* are no more able to pay the intended *Tax*, than any other Claſſes of Traders who do not deal in either *Malt* or *Beer*; and when it is conſidered, that about *Seventy Thouſand* Pounds a Year have lately been taken out of the Profits of *Ale* and *Beer-ſellers*, by additional *Stamp-Duties* upon their *Licences* and upon *News-Papers*, I believe it will be thought, that the *Taxes* already laid, bear harder upon thoſe Two Claſſes of People, than upon any other Claſs of Houſe-keepers.

Perhaps

Perhaps it will be ſaid, that there are too many *Alehouſes*, and that ſhutting up ſuch of them as are unneceſſary, would enable thoſe People who keep the others, to pay the intended *Tax*; but that Expedient would fail of anſwering ſuch a Purpoſe, and would cauſe a great Diminution in the *public Revenue*; for People who open *Inns* or *Alehouſes* in wrong Places, muſt ſoon ſhut them up again; and if Licences to ſell *Beer* and *Ale* ſhould be refuſed to a great Number of Perſons who now have them, and do not keep diſorderly Houſes; many of thoſe Perſons and their Families would not only be *ruined*, but the *public Revenue* would be thereby much *decreaſed*; firſt, by leſſening the Produce of *Stamp-Duties*, and afterwards, by cauſing much more *Ale* and *Beer* to be brewed by private Families, that otherwiſe would have been brewed by *Ale-ſellers*, &c. and have produced *Five Shillings* per *Barrel* for *Duty*, in public Houſes.

There yet remains another Expedient to be conſidered, and that is, brewing ſo much leſs *Malt* than is now uſed for each *Barrel* of *Ale* and *ſtrong Beer*, as would compenſate for the *Four Pence* per *Buſhel* extraordinary which muſt then be paid for *Malt*; but the *Landholders* will preſently ſay, that *this is a very bad Expedient*; becauſe the Conſumption of *Barley* in *England*, would be thereby decreaſed to the Value of near *Four Hundred Thouſand* Pounds a Year; and without materially increaſing either the home Conſumption of *Bread-Corn*, or the Exportation of *Wheat* or of *Barley*; in which Caſe, the *Farmers* would have near *Four Hundred Thouſand* Pounds a Year *leſs to receive* for their *Commodities*, and the *Landholders* would be to take *ſo much leſs* for their *Eſtates*.

I have now examined all the *plauſible Expedients* which I think can be offered, with regard to the *ſhifting* and *fixing* of the intended Tax; and there doth not appear to me to be the leaſt Shadow of Reaſon for expecting *more* or *leſs* with regard to the *firſt fixing* thereof, than that it would either fall *upon the Landholders only*, or muſt be raiſed *upon the whole Body of the People*, in the Manner, and with thoſe amazing conſequential Payments, which I have already ſpecified; for as to the *Inn-keepers* and *Ale-ſellers*, they are ſo far from being in a Capacity of bearing the intended *Tax*, that many of them are ſaid to have been lately obliged to ſhut up their Houſes, partly by the long continued Dearneſs of *Corn*, and partly by the great Numbers of *Soldiers* which the *War* hath made it neceſſary to have provided with *Quarters*; and though thoſe great and particular Loſſes and Hardſhips upon *Inn-keepers* and *Ale-ſellers* will end with the *War*, and are already abated by *Plenty of Corn*, yet will there ſtill remain a *new Tax* of *Seventy Thouſand* Pounds a Year upon them, for the additional *Stamp-Duties* upon their *Licences* and upon *News-Papers*.

I have made uſe of the Words *firſt fixing*, with regard to the intended *Tax*, becauſe a great Part of ſuch a *Tax*, and of the *conſequential Payments* attending it, would not ultimately reſt upon the Conſumers, but, *after cauſing numberleſs Diſtreſſes and univerſal Diſcontent among all Sorts of hard working People*, would *finally fix* upon the *Landholders*; for though *Tradeſmen*, &c. do and ever muſt prevent general *Taxes* upon conſumable Commodities from falling on any Claſſes of them in particular, *by ſelling in proportion as they buy*; yet, *Huſbandmen*, *Manufacturers*, *Labourers*, &c. in general, cannot relieve themſelves in the ſame manner; at leaſt, there would not be many of them, *in proportion to their whole Number*, who would be able to do it with regard to the intended *Tax*; and I am ſure it highly concerns the *Landholders* of *England* to take Care that *labouring Families* ſhall not *ſtand in Need of any ſuch Relief*.

For the *Incomes* of ſuch Families are the *Meaſure* of their *Expences*, and they cannot *eat*, *drink*, or *wear* more in a Year, than they earn in that Time; ſo that if the intended *Tax* ſhould be laid, and their *Wages* are to continue at the *ſame Rates* as heretofore, nothing can be plainer or more certain than, that all the Money which ſuch a *Tax* would cauſe to be taken *more than uſual* out of their Incomes, *muſt be* PINCHED from the BELLIES AND BACKS *of labouring Families*; whoſe Wages, as Matters now ſtand, do but barely provide them with neceſſary *Meat*, *Drink*, *Cloathing*, *Firing*, &c. and I am perſuaded that there are at leaſt *Five Hundred Thouſand* ſuch Families in all *England* and *Wales*, ſo that it will be expedient to conſider how the ſaid *Tax* would affect TRADE AND THEM.

And in the firſt Place, I will take upon me to affirm, that the Wages of the *Huſbandmen*, *Woollen-Manufacturers*, *Linen-Manufacturers*, *Silk-Manufacturers*, and *Metallic Manufacturers* OF ENGLAND, cannot be *Raiſed* ſo much as *One Farthing* a Head *per Day*, without cauſing the *Loſs* of much *foreign Trade* to this Kingdom, and bringing *upon their Pariſhes*, many Thouſands of thoſe manufacturing Families, which now live *comfortably* by their own *Induſtry*: for it is notorious, that of late Years the FRENCH have *by the Cheapneſs of their Labour*, been enabled to ſell vaſt Quantities of *Woollen-Manufactures* in thoſe foreign Markets which formerly uſed to be wholly ſupplied with *Woollen-Manufactures* from ENGLAND; which *Woollen* Trade in *France*, would not only be revived but farther increaſed after the War, if our *Woollen-Manufacturers* Wages were to be *Raiſed*, on account of the intended or any other *Tax*; and as to our *Corn-Trade*, *Linen-Manufacturies*, and *Silk-Manufacturies*, they could not SUBSIST without *Bounties*, &c. ſo that the Nation hath *every Thing to fear* from *Raiſing the Price of Labour*.

This

This being the Caſe in regard to our *Manufacturies* and *foreign Trade*, upon which, the *Wealth*, *Strength* and *Happineſs* of this Nation do, under Providence, chiefly depend; and it being well known that the *preſent Wages* of moſt of our *hard working People* do but juſt provide them and their Families with the *Neceſſaries and Conveniences of Life*, according to the humble Stations which GOD hath been pleaſed to place them in;——there is only One National Inference to be drawn from thoſe Two indiſputable and ſolemn Truths; which is, that *the Price of Living ſhould not be Raiſed upon thoſe valuable Families, by any new* TAX *that would affect them, or by any other human Means whatever*; for, by *as much* as they are *curtailed* of thoſe *Neceſſaries* and *Conveniences* which belong to their Station, not only as *induſtrious and hard working People, but as* ENGLISHMEN, by *ſo much* OR MORE, will the *Eſtates* of the *Landholders of England* be *curtailed in Value.*——

If *labouring People* were to *eat leſs than their Stomachs require*, there would be leſs *Bread-Corn*, *Cattle*, *Cheeſe*, *Butter*, &c. ſold;—if they were to *drink leſs or worſe* BEER, there would not be ſo much *Barley* wanted;—if they were to *wear fewer Cloaths*, or their Wives and Children were to go *bare-legged* and *bare-footed*, there would not be Occaſion for ſo much *Wool*, *Leather*, &c. and the intended *Tax* would make it neceſſary for them *to do ſuch Things*, or for *their Maſters to raiſe their Wages.*——So that take it which Way you will, the *Landholders* would at laſt be *to bear* ALL THE LOSS, either by a Decreaſe in our *foreign Trade*, or by a Decreaſe in the home-Conſumption of the *Staple Commodities* of ENGLAND;.... but how, hard working People would bear to have their *Backs* and *Bellies* pinched, while *they were doing the Duties of their ſeveral Stations*, or how they would be able *to perform thoſe Duties*, are MATTERS which deſerve to be *moſt ſeriouſly conſidered*, for they certainly are of the *higheſt Importance to the* PUBLIC WEAL.

And it is no leſs certain, that there muſt be a great deal of *ſuch pinching*, if the intended *Tax* takes place; for according to all that I have been able to collect, or have Reaſon to think, in regard to the Number of *Huſbandmen*, *Manufacturers*, *Labourers*, *Seamen*, and other common working People in *England* and *Wales*, there muſt be *Seven Hundred and Fifty Thouſand* Families of them, although there may not be near that Number of *Cottages*; for there are not in *London*, and the ſuburbs thereof, ſo many as Twenty Thouſand *Houſes* exempted from the *Houſe-Tax*, on account of their being inhabited by *labouring Families*, and yet, the *Bills of Mortality*, &c. do make it in a Manner certain that there muſt be *One Hundred Thouſand* of ſuch Families dwelling in this Metropolis; which being likewiſe the Caſe in all the other Cities and trading Towns of *England*

land, though in a much leſs Degree; and there being many Thouſand labouring Families which work, and in a Manner live under Ground, in *Coal, &c. Mines*; I am perſuaded that my Computation of the Number of labouring Families, at *Seven Hundred and Fifty Thouſand*, will be thought a moderate one.

Now as there are not more than about *Six Hundred and Ninety-one Thouſand* of taxable and inhabited *Houſes* in all *England* and *Wales*, the Number of *labouring Families* in this Nation may with Reaſon be eſtimated at *One Half* of the *Whole Number of People*; and conſidering as well, the *hard Labour* that the greater Number of thoſe working People undergo, as the *Smallneſs of the Incomes* whereby they are maintained, I think that *One-Third* Part of the *Ale*, *ſtrong Beer*, and *ſmall Beer* brewed for Sale, neceſſarily muſt be conſumed by common working People and their Families; for at that Eſtimation, the *wealthy* and the *ſubſtantial* People of this Nation, including their domeſtic Servants, will have *a double* Quota *per Head*, of all the *Ale* and *ſtrong Beer* that is brewed for Sale; beſides a *Third* Quota, which conſiſts of the *Ale* and *Beer* that is brewed by private Families; and excluſive of *foreign Wines*, *home-made Wines*, *Punch*, *Tea*, &c. all which may, in my Opinion, properly be conſidered as a *Fourth* Quota of *Liquors*, for they anſwer to the *Wealthy*, thoſe Uſes which ſtrong and ſmall *Beer* are of to *labouring People*.

Upon this Foundation, and for theſe ſeveral Reaſons, I ſhall not make any Difficulty of rating the Money which the *Huſbandmen*, *Manufacturers*, *Labourers*, *Seamen*, and other common working People of *England* and *Wales*, would have to pay yearly, *out of the Fruits of their Induſtry*, for and in conſequence of the intended Tax, at the vaſt Sum of *Four Hundred Thouſand Pounds* a Year, which is full *Fifty Thouſand* Pounds *per Annum* more than the *Tax* would bring into the *public Treaſury*; and amounts to full *Ten Shillings* a Year for each *labouring Family* upon a general Average, admitting their whole Number to be nearly what I have before computed it to be; but it is to be conſidered, that as ſome Branches of Manufactury, and ſome Sorts of Work require *much Labour*, and only a *little Skill*, ſo do other Branches of Manufactury and other Sorts of Work, require *great Ingenuity* and but *little Labour of Body*; and therefore we muſt not reckon that the ſaid Tax would take *Ten Shillings* a Year from every *labouring Family*; but more than *Ten Shillings* a Year from ſome of thoſe Families, and leſs than that Sum from others, according to their ſeveral Employments, and the different Parts of *England* they live in.

[*The Remainder will be completed and publiſhed with all poſſible Expedition.*]

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